**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

UNITED STATES OF AMERICA,	
Plaintiff,	
v.	**Civil No.** 12-2039 (FAB)
COMMONWEALTH OF PUERTO RICO, *et al.*,	
Defendants.	

ORDER

The United States' has responded at Docket No. 2388, incorporating the input of the Monitor as an attachment (see Docket No. 2388-1), to the Court's order that it clarify the comments it submitted regarding the draft audit conducted by Christopher Graham. Mr. Graham is the court-appointed auditor of 109 expenditures by the Puerto Rico Police Bureau (PRPB) of funds designated by the Commonwealth for police reform in Fiscal Years 2019-2021. See Docket Nos. 2378, 2333-1, and 2372.

Mr. Graham provided an outstanding analysis and logical conclusions in his audit of the 109 expenditures. In its response, the United States explains that in its view expenditures related to the reform encompass significantly more expenditures than the 109 included in Mr. Graham's assessment. The United States also provides an explanation for why its conclusions differ from Mr. Graham's.

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The Court fully expects the Commonwealth to continue funding the annual $20 million reform budget as an addition to the recurring PRPB operation budget. As the Court has made clear in prior orders, it remains concerned about the financial management of expenditures related to the reform, both in the short term and as the reform progresses and slowly moves to conclusion. The Court views the entire PRPB funding, in addition to the 20 million dollars committed by the Commonwealth for reform related purposes, to be one and the same. Consistent with other police consent decrees across the nation, the entire budget that supports the police bureau should also support any and all reform-related efforts. Accordingly, all funding and expenditures which may directly or indirectly advance the reform agreement are under the Court's supervision.

IT IS SO ORDERED.

San Juan, Puerto Rico, April 27, 2023.

                                    s/ Francisco A. Besosa
                                    FRANCISCO A. BESOSA
                                    SENIOR UNITED STATES DISTRICT JUDGE